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The invention relates to an MPEG-4 encoder in which the encoded content is stored in the .mp4 file format together with specific additional hint tracks. These tracks include a pre-segmentation information indicating how to fragment the encoded data, organized in Access Units, in order to match the size of the packets used for a packetized transmission (ATM, MPEG-2 TS, IP, ...). According to the invention, the fragmentation information, structuring the coded bitstream into independent entities, is stored during encoding in a fragment structure independent from the .mp4 file. The invention also relates to a coded signal available at the output of such an encoder, and to a terminal receiving said coded signal and reading it according to a file structure having the appropriate syntax.